App. F IX-4

Previous References (1931 ...)

File No. 86-39
Serial Nos. 18, 19, 20, 39, 44

Later References. Present

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 5

Part B for Sept 1939

SUBJECT.

Amendment to Cantt Bye-laws no 8. regarding collection of duty on entrance of goods in the Bdg-Mkt.

(for use) To, The Mil Comm Bdg-
no 2 3257/- D 25/9/39
INTD INTG GTD RTD 1939

Sanction the above

Spl Rajpal
27/9/39

101

Serial No

From The Ml Commr, Bglr, thro DOs
No A4 125/38-39 dt 3-7-39
Requests sanction to amendment to
Octroi Bye Law 108 regarding collection of
duty on invoices of foods
1) A copy of the Octroi Bye Laws is not
available in the Branch
2) Submit with a draft letter for approval
Sd 2/7/39

To The Ml Commr, Bglr, thro the DOs
No L 484 dt 14-7-39
Requests him to furnish certain information

Letter No A4 125/38-39 dated the 31/1-8-1939 from the Ml Commr, Bangalore city furnishing the required information
3) The Byelaws as in force in the Municipality now, and as it would be after embodying the amendment proposed is shown in juxtaposition in the statement bearing Flag B
4) The Ml Commr requests sanction to the amendments suggested the necessary formalities regarding

TYPING SECTION 1937 GEN REV SECTT
Sd 18/7

NOTE—Contn Sheet

Amendment to the Bangalore City Municipal

File No 835 | 86. of 1939 | General and Revenue Secretariat

the introduction of amendments with Byelaws have been observed

5) He submits that a note a memo to explain amplification of the amended bye-laws. the following words will, if approved, be substituted for the last two lines of the 2nd sentence

Amended Bye-laws	Amplification
at current rates and octroi levied accordingly	at the current rates obtaining in the town of import for the month (in which the goods were received) and the octroi so ascertained shall be levied accordingly.

6) Labor for orders

Yes 7) The Law Secretary may please 78 be consulted on the desirability of the proposed amendment

for 7.8.39

8) In favour of memo

2/11.

with Livy Law W.C)

3/11/39

29 Laws

9) The Municipal Commissioner in his letter mentioned supra says that the proposed amendment is consistent with Sec 103 of the Municipal Act Manual Vol II, & he requests that

Serial No

Searching fees to be paid are to be obtained

10) Rule 103 is applicable when the Mukhtasib is authorized to collect the Octroi Duties but Bangalore Municipality has not so far as Mukhtasib is not authorized to collect Octroi - It is authorized only to inspect articles on which Octroi is leviable & to send such articles to the Octroi Posts Hence R 103 is not applicable in this Case

11) But Rule 114 is applicable & by the No 8 is read, it is found that it is a copy of R 114 with the exception of cases where the Invoice Value is under Sec R 114, it is the President who should state if the Invoice Value is evidently low or not But even the proposed Amendment, power is given to the Officer in charge of the Post & Octroi to decide if the Invoice Value is evidently low or not

12) It is safer, the proposed amendment to be consistent with the principles laid down in R 114, because the President is a responsible Officer who will not be motived to use that power ~~arbitrarily~~ deliberately But if the power is vested in the Octroi Superintendent, there may be occasions, when the power may be used unfairly

13) So instead of the words "appears to the Officer in charge of the Octroi Post" the words "~~appears to~~ is in the opinion of the President evidently low" may be added after the words "the Invoice Value" The changes will make the proposed amendment to be consistent wholly with Rule

NOTE–Contn Sheet

Amendment of octroi Bye Laws in the Bangalore City Mkty

File No. 87 of 1929

General and Revenue Secretariat

Serial No

114 Sec Municipal Comm Report dated.

Law Secty) 4/9/39

14) The opinion in charge of the Kilt is a fairly [illegible] one.

15) The amendment as proposed may be sanctioned

L SS. 2 8/9/-

16) [illegible] 8/9/-

17) Draft G.O sanctioning the amendment as proposed by the M.C. Comm. is submitted for appl.

18) Refer Para 15) above

Law Secty) 2 19/9/-

19) [illegible]

2 21/9/-

SECY LAW DEPT. 1944 5 SEP. 1939 GOVT OF MYSORE

SECY LAW DEPT. 1960 GOVT OF MYSORE

SECTION

To The Municipal Commissioner, Bangalore City.

No L 3251 / —F·26-9-1939

Sanctions the amendment to octroi bye laws No. 8 as proposed by the Mcl Comm B.Cy Mkty

B

11 Sep—30/9

101

BANGALORE CITY MUNICIPALITY.

MUNICIPAL OFFICES

No A4.1251/38-39

Bangalore, 1st July 1939.

From

S NARAYANA RAO ESQ M A (HONS)
MUNICIPAL COMMISSIONER
Bangalore City

To C. Subrahmanya Aiyar, Esq , B A , B.L ,
Secretary to the Government of
His Highness the Maharaja of Mysore,
Law Department,
Bangalore

SIR,

SUBJECT - Amendment to Octroi bye-law No 8 regarding collection of duty on invoices of goods

I have the honour to state that the amendment framed in connection with the above by the Bye-law Committee dated 28th February 1939 was duly published and objections from the public were invited thereon No objections have been received The Municipal Council have, at their meeting held on 13th June 1939 approved the amendment to the byelaw and the formalities as -- required under the Municipal Act have been observed I request you to kindly obtain the sanction of Government to the amendment A copy of the amended bye-law with the resolution of the Council, approving the draft bye-law is also enclosed for favour of -- information

I have the honour to be,
Sir,
Your most obedient servant,

Forwarded with compliments,

Honorary President

Municipal Commissioner

kas 1/7

60/38

PROCEEDINGS of the Adjourned Ordinary General Meeting of the City Municipal Council, Bangalore, held on Tuesday the 13th June 1939 at 4 P.M in the Council Chambers of the City Municipal Offices, Bangalore

Present.

N Balakrishnaiya, Esq , B.A.,LL.B.,
Honorary President.

Messrs

1 R Venkataswamy
2 T L. Gangoji Rao.
3 B R Kavetirangappa
4 D Rameswara Sa.
5 S. Krishnappa, B.A.,
6. S N.M Razvi
7 B.S Sankarappa Setty
8 I.K. Purushothama Naidu
9. B.L. Byanna
10 M. Muniswamy
11 P.M. Ramasarma
12 B.M. Madhava Rao, L M.S ,
13. M R Naresimha Iyengar
14 S.L. Mannaji Rao
15. K M. Naganna
16 M. Royan, M D.,

Absent.
Messrs.

1. Belur Srinivasiengar, B A., B.L.,
2 D Venkataramanappa
3. B. Rangaswamy, B A., LL.B ,
4 T Nanjappa
5 K. Gubbaiya, B A , LL.B.,
6 C.M. Garudachar, B.A.,
7 P. Subbarama Chetty
8. M. Krishnaswamy Pillai
9. M. Krishnaswamy R.
9 O.S. Nasarulla Sheriff, M.A., LL.B.,
10.Mirza Azizulla Beig
11.V. Chikkayellappa
12. Sri R. Kalyanamma.
13. B. Abdur Rahmon, B.A.,

ADDITIONAL SUBJECT No. 22 -

Commissioner's Memo that the amendments to Octroi Bye-laws 6 and 8 were published in local papers and no objections have been received

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RESOLUTION:-

A p p r o v e d

SD N BALAKRISHNAIYA,
Honorary President

"C o p y"

3/7/35

Municipal Commissioner

Kas/

Bye law 8 shall be amended as follows -

Add the following after the word "invoice" and before the words "Value of the goods" etc "or if the valuation in the invoice so produced appears to the officer in charge of the Kote to be unduly low"

The amended bye-law shall run as follows -

"With a view to the appraisement of the value of goods, when the tax is assessed on value, the importer may be called upon to produce the invoice of the goods for the inspection of the Officer in charge of the Octroi Koti Should he fail or - refuse to produce the invoice, or if the valuation of the invoice so produced appears to the Officer in charge of the Koti to be unduly low, the value of the goods shall be assessed by the -- Officer in charge of the Octroi Koti as current rates and Octroi levied accordingly "

"C o p y"

Municipal Commissioner

Kas/

ix F G—1]

CT

Section ML
File No 86-39
Serial No 19

No L484

Diary No of letter replied to

To

The ML Commr, Brighthon

Sir,

With reference to your letter NO A4. 1257/38 39 dy 3-7-39 requesting sanction to amend the Octroi Bye-law 108 regarding collection of duty on invoices of goods, I am directed to request you to be so good as to forward a copy of the in force Octroi Bye Laws for the -in the city

General and Revenue Secretariat

( )

the *193*

Date of issue 14/7/39

Signed by

List of enclosures

A statement showing in which portion the bye law now proposed to be amended may be kindly sent; with information as to the exact words that it is proposed to substitute in the place in question

Copied by MS 20/7/39

Examined by

Dy Secy to Govt
Law Deptt
11/7

WD 0063—GPB—3000—6 1 39

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat

Dated Bangalore 15th July 1939.

No Law/me 86-39

From

The Secretary to the Government of His Highness the Maharaja of Mysore,
Law Department

To

The Municipal Commissioner,
Bangalore City,

Through

The President, City Municipal Council, Bangalore.

Sir,

With reference to your letter No.A4.1251/38-39 dated 3rd July 1939 requesting sanction to amend the Octroi Bye-law No 8 regarding collection of duty on invoices of goods, I am directed to request you to be so good as to forward a copy of the octroi Bye-laws in force in the Municipality. A statement showing in juxta position the bye-law now proposed to be amended and as it would stand when amended may be kindly sent, with information as to the circumstances which necessitated the change in question

I have the honour to be,
Sir,
Your most obedient servant,

Asst Secretary to Government,
Law Department

NSG

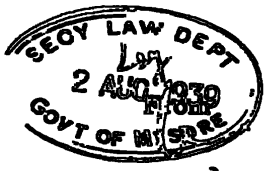
BANGALORE CITY MUNICIPALITY

No. A4. 125/38-39.

Encl Two

MUNICIPAL OFFICES,

Bangalore, 31st July 1939



S NARAYANA RAO ESQ., M A (HONS.),
MUNICIPAL COMMISSIONER
BANGALORE CITY

To

C. Subrahmanya Aiyar, Esq., B.A., B.L.,
Secretary to the Government of
His Highness the Maharaja of Mysore,
Law Department, Bangalore

Sir,

With reference to your letter No. L. 484/Ml. 86-39 dated 14th July 1939 regarding the amendments to octroi bye-law No. 8, I have the honour to enclose herewith an extract of bye-law No. 8 as in force in this Municipality, together with a statement showing, in juxta-position, the existing bye-law and the bye-law as amended.

Regarding the circumstances that necessitated the amendment, I am to state that a dispute arose between the Municipality and an importer of 10 bags of coffee, who produced an invoice undervaluing the consignment for clearance of duty. The invoice was rejected as fraudulent and duty demanded according to the existing market rate. The party refused to pay the duty demanded so that the duty had to be collected on his invoice alone as per existing bye-laws.

With a view to avoid such disputes in future and empower the Octroi Superintendent to recover duty as per market value in cases where the invoice produced is found to be under-stated, it has been proposed to amend the bye-law consistent with rule 103, M.A.M., Vol. II. I request you therefore to kindly obtain early

P.T.O.

sanction of Government for the amendments proposed.

I have the honour to be,

Sir,

Your most obedient servant,

Forwarded with compliments,

Honorary President. 1/8

Municipal Commissioner.

Kas.

MUNICIPAL BYE-LAWS FRAMED UNDER SECTION 48, CLAUSE (k)
OF THE MUNICIPAL REGULATION VII OF 1906

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8 With a view to the appraisement of the value of the goods, when the tax is assessed on value, the importer may be called upon to produce the invoice of the goods for the inspection of the officer in charge of the Octroi Koti Should he fail or refuse to produce the invoice, the value of the goods shall be assessed by the Officer in charge of the Octroi Koti at current rates and octroi levied accordingly

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"C o p y"

S. Radhakrishna

Municipal Commissioner 1/8

Kas/

BYE LAW NO 8

Existing

With a view to the appraisement of the value of the goods, when the tax is assessed on value, the importer may be called upon to produce the invoice of the goods for the inspection of the Officer in charge of the Octroi Koti Should he fail or refuse to produce the invoice the value of the goods shall be assessed by the officer in charge of the Octroi Koti at current rates and Octroi levied accordingly

Bye-law as it would stand after amendment.

With a view to the appraisement of the value of the goods when the tax is assessed on value, the importer may be called upon to produce the invoice of the goods for the inspection of the Officer in charge of the Octroi Koti Should he fail or refuse to produce the invoice or if the valuation in the invoice produced appears to the officer in charge of the Koti to be unduly low, the value of the goods shall be assessed by the Officer in charge of the Octroi Koti at current rates and Octroi levied accordingly

---oOo---

"Copy"

S. [illegible]

Municipal Commissioner 1/8

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS
THE MAHARAJA OF MYSORE

Read –

Correspondence ending with letter No. A4-125/38-39 dated the 1st August, 1939, from the Municipal Commissioner, Bangalore City, requesting sanction to the undermentioned amendment to Octroi bye-law No. 8 of the Bangalore City Municipality, regarding collection of duty on invoices of goods and stating that the necessary formalities required therefor have been observed.–

BYE LAW NO. 8.

Existing	Bye-law as it would stand after amendment.
With a view to the appraisement of the value of the goods, when the tax is assessed on value, the importer may be called upon to produce the invoice of the goods for the inspection of the Officer in charge of the Octroi Koti. Should he fail or refuse to produce the invoice the value of the goods shall be assessed by the officer in charge of the Octroi Koti at current rates and Octroi levied accordingly	With a view to the appraisement of the value of the goods when the tax is assessed on value, the importer may be called upon the produce the invoice of the goods for the inspection of the officer in charge of the Octroi Koti. Should he fail or refuse to produce the invoice or if the valuation in the invoice produced appears to the officer in charge of the Koti to be unduly low, the value of the goods shall be assessed by the officer in charge of the Octroi Koti at current rates and Octroi levied accordingly

ORDER No. L 3251 | ml 86-39-44

Dated, Bangalore, the 26th September 1939

The amendment proposed above is sanctioned.

For Secretary to Government,
Law Department.

To

The Municipal Commissioner, Bangalore City.

lm/3.

R S App F VI—G 2]

SUBJECT

Diary No of letter replied to

General and Revenue Secretariat

( )

the *193*

Date of issue 26-9-1939

Signed by

May this be—

(i) printed ?

(ii) treated as a standing order ?

(iii) published in the Gazette English Part ?

(iv) translated ?

(v) placed at the disposal of the press ?

(vi) published in the Gazette Kannada Part ?

Section ML

File No 86-39

Serial No 44

Proceedings of the Government of His Highness the Maharaja of Mysore

Read— Correspondence ending with letter No A4 125/38-3 dated 1st August 1939, from the Municipal Commissioner, city, requesting sanction to the ~~Order thereon—No~~ undermentioned amendment to relevant Bye-law No 8 of Bangalore City Municipality, regarding collection of duty on invoices of goods and stating that the necessary formalities

P 10

requirements therefor have been observed.

[Here enter the Contents of Flag B (Existing Byelaws and its amended Byelaws).

Order no:- 4327.

The amendment proposed above is sanctioned

Yours faithfully,
for Government,

Bangalore
19-7

Secy to Govt
for Land Revenue

List of Enclosures

To

The Municipal Commissioner, Bangalore city.

The Executive Commissioner

Copied by

Examined by

STD GENB—GUID—40,000—12-48